

Form F-66 (IA-2) (6-30-2016)					
STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 CITY OF WATERLOO, IOWA DUE: December 1, 2016		16200701000000 CHIEF FINANCIAL OFFICER 715 MULBERRY STREET WATERLOO, IA 50703 <small>(Please correct any error in name, address, and ZIP Code)</small>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	38,405,052		38,405,052	38,480,720	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	38,405,052		38,405,052	38,480,720	
Delinquent property taxes	(176,170)		-176,170	0	
TIF revenues	7,169,254		7,169,254	7,405,250	
Other city taxes	17,327,379	0	17,327,379	17,616,016	
Licenses and permits	1,496,033	3,056	1,499,089	1,294,660	
Use of money and property	1,416,341	49,278	1,465,619	1,401,166	
Intergovernmental	31,893,847	278,449	32,172,296	32,762,217	
Charges for fees and service	8,209,157	17,784,793	25,993,950	25,713,557	
Special assessments	212,547	0	212,547	229,000	
Miscellaneous	5,825,557	10,323	5,835,880	6,723,813	
Other financing sources	39,027,820	539,677	39,567,497	57,720,128	
Total revenues and other sources	150,806,817	18,665,576	169,472,393	189,346,527	
Expenditures and Other Financing Uses					
Public safety	31,020,799	0	31,020,799	32,156,867	
Public works	24,435,285	0	24,435,285	28,351,514	
Health and social services	372,697	0	372,697	430,451	
Culture and recreation	10,523,860	0	10,523,860	11,186,873	
Community and economic development	12,797,629	0	12,797,629	15,601,988	
General government	5,662,171	0	5,662,171	6,860,534	
Debt service	17,051,941	0	17,051,941	18,320,468	
Capital projects	20,464,192	0	20,464,192	43,231,670	
Total governmental activities expenditures	122,328,574	0	122,328,574	156,140,365	
Business type activities	0	22,647,250	22,647,250	23,606,638	
Total ALL expenditures	122,328,574	22,647,250	144,975,824	179,747,003	
Other financing uses, including transfers out	15,505,746	3,864,571	19,370,317	20,284,128	
Total ALL expenditures/And other financing uses	137,834,320	26,511,821	164,346,141	200,031,131	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	12,972,497	-7,846,245	5,126,252	-10,684,604	
Beginning fund balance July 1, 2015	57,804,592	25,221,402	83,025,994	83,025,994	
Ending fund balance June 30, 2016	70,777,089	17,375,157	88,152,246	72,341,390	
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 98,435,430	Other long-term debt		\$ 0
Revenue debt		\$ 140,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 1,678,633			
			General obligation debt limit		\$ 185,009,345
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/29/2016	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Kelley Felchle		→	319	291-4323	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF WATERLOO						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	20,479,505	10,348,062		7,577,485			38,405,052			38,405,052	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	20,479,505	10,348,062		7,577,485	0		38,405,052		T01	38,405,052	4
5	Delinquent property taxes	-93,685	-47,556		-34,929			-176,170		T01	-176,170	5
6	Total property tax	20,385,820	10,300,506		7,542,556	0	0	38,228,882			38,228,882	6
7	TIF revenues			7,169,254				7,169,254		T01	7,169,254	7
	Other city taxes											
8	Utility tax replacement excise taxes	885,776	450,451		300,273			1,636,500		T15	1,636,500	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	3,445,102						3,445,102		T15	3,445,102	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax	1,335,513						1,335,513		C30	1,335,513	11
12	Mobile home tax	39,460	20,228		13,376			73,064		T19	73,064	12
13	Hotel/motel tax	1,252,227						1,252,227		T19	1,252,227	13
14	Other local option taxes		9,584,973					9,584,973		T09	9,584,973	14
15	TOTAL OTHER CITY TAXES	6,958,078	10,055,652	0	313,649	0	0	17,327,379	0		17,327,379	15
16	Section B - LICENSES AND PERMITS	1,460,522	35,511					1,496,033	3,056	T29	1,499,089	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	60,239	21,245	16,807	7,396	60,207		165,894	49,278	U20	215,172	18
19	Rents and royalties	971,274	194,777		64,296			1,230,347		U40	1,230,347	19
20	Other miscellaneous use of money and property	20,100						20,100		U20	20,100	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	1,051,613	216,022	16,807	71,692	60,207	0	1,416,341	49,278		1,465,619	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	224,471	2,333,792					2,558,263		B89	2,558,263	27
28	Community development block grants		1,979,064					1,979,064		B50	1,979,064	28
29	Housing and urban development		4,938,221		86,364			5,024,585		B50	5,024,585	29
30	Public assistance grants	-5,151	67,567					62,416		B79	62,416	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	219,320	9,318,644	0	86,364	0	0	9,624,328	0		9,624,328	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WATERLOO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		8,453,563					8,453,563		C46	8,453,563	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	48,139						48,139		C89	48,139	49				
50	Iowa Department of Transportation		3,476,607					3,476,607		C89	3,476,607	50				
51	Iowa Department of Natural Resources	14,987	191,475					206,462		C89	206,462	51				
52	Iowa Economic Development Authority		6,812,945					6,812,945		C89	6,812,945	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	931,515	473,712	341,780	359,845			2,106,852		C89	2,106,852	54				
55	Substance Abuse Grants	275,711						275,711			275,711	55				
56	State share - Public Assistance Grants	31,811	52,818					84,629	4,825		89,454	56				
57	State share - Beer/Liquor	103,432						103,432			103,432	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,405,595	19,461,120	341,780	359,845	0	0	21,568,340	4,825		21,573,165	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	65,090						65,090		D89	65,090	64				
65	Township contributions	35,790						35,790		D89	35,790	65				
66	Fire/EMT service							0		D89	0	66				
67	Local government reimbursements	286,945	312,602			752		600,299	273,624	D89	873,923	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	387,825	312,602	0	0	752	0	701,179	273,624		974,803	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,012,740	29,092,366	341,780	446,209	752	0	31,893,847	278,449		32,172,296	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0		A91	0	73				
74	Sewer							0	14,214,715	A8Ø	14,214,715	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking	506,540						506,540		A6Ø	506,540	77				
78	Airport	201,377	117,809					319,186		AØ1	319,186	78				
79	Landfill/garbage							0	3,570,078	A81	3,570,078	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WATERLOO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	486,611						486,611		A89	486,611	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	150,244						150,244		A89	150,244	92
93	Ambulance charges	1,814,057						1,814,057		A89	1,814,057	93
94	Sidewalk street repair charges	109,235						109,235		A44	109,235	94
95	Housing and urban renewal charges		131,763					131,763		A50	131,763	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	113,946						113,946		A89	113,946	99
100	Park, recreation, and cultural charges	3,593,166						3,593,166		A61	3,593,166	100
101	Animal control charges	92,554						92,554		A89	92,554	101
102	Other charges - Specify							0			0	102
103	Service charges - Planning, Engineering, Traffic, Street	832,755	59,100					891,855			891,855	103
104	TOTAL CHARGES FOR SERVICE	7,900,485	308,672	0	0	0	0	8,209,157	17,784,793		25,993,950	104
105												105
106	Section F - SPECIAL ASSESSMENTS	212,547						212,547		U01	212,547	106
107	Section G - MISCELLANEOUS											107
108	Contributions	296,339				455,666		752,005		U99	752,005	108
109	Deposits and sales/fuel tax refunds	929,064	127,740		109,865	380		1,167,049	10,323	U99	1,177,372	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	203,285						203,285		U30	203,285	111
112	Internal service charges	2,921,359	50,000					2,971,359		NR	2,971,359	112
113	Other miscellaneous - Specify							0			0	113
114	Other	731,859						731,859			731,859	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	5,081,906	177,740	0	109,865	456,046	0	5,825,557	10,323		5,835,880	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WATERLOO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	45,063,711	50,186,469	7,527,841	8,483,971	517,005	0	111,778,997	18,125,899		129,904,896	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	214,138	134,104					348,242		NR	348,242	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,874,482	17,434,779		19,309,261	539,677	NR	19,848,938	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	6,937,645	43,718		3,914,049			10,895,412			10,895,412	127				
128	Internal TIF loans and transfers in	139,000		89,000	2,615,601	5,631,304		8,474,905			8,474,905	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	7,290,783	177,822	89,000	8,404,132	23,066,083	0	39,027,820	539,677		39,567,497	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	52,354,494	50,364,291	7,616,841	16,888,103	23,583,088	0	150,806,817	18,665,576		169,472,393	132				
133												133				
134	Beginning fund balance July 1, 2015	25,759,680	9,528,344	5,218,226	795,381	16,502,961	0	57,804,592	25,221,402		83,025,994	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	78,114,174	59,892,635	12,835,067	17,683,484	40,086,049	0	208,611,409	43,886,978		252,498,387	136				
137												137				
138												138				
139												139				
140												140				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF WATERLOO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	13,929,932	2,328,951					16,258,883		E62	16,258,883	2
3	Purchase of land and equipment	11,177						11,177		G62	11,177	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	165,382						165,382		E89	165,382	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	9,149,217	1,942,970					11,092,187		E24	11,092,187	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	2,037,123						2,037,123		E32	2,037,123	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	1,209,449						1,209,449		E66	1,209,449	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	246,598						246,598		E32	246,598	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	26,748,878	4,271,921		0	0	0	31,020,799			31,020,799	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF WATERLOO					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		5,205,019					5,205,019		E44	5,205,019	42
43	Purchase of land and equipment		51,237					51,237		G44	51,237	43
44	Construction	214,948	9,436,978					9,651,926		F44	9,651,926	44
45	Parking meter and off-street — Current operation	605,637						605,637		E60	605,637	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		498,129					498,129		E44	498,129	48
49	Traffic control safety — Current operation		1,503,040					1,503,040		E44	1,503,040	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,200,954					1,200,954		E44	1,200,954	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	934,767	74,346					1,009,113		E01	1,009,113	59
60	Purchase of land and equipment	4,859	18,997					23,856		G01	23,856	60
61	Construction		951,405					951,405		F01	951,405	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	3,734,969						3,734,969		E89	3,734,969	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	5,495,180	18,940,105		0	0	0	24,435,285			24,435,285	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF WATERLOO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	75,000						75,000		E32	75,000	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	297,697						297,697		E79	297,697	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	372,697	0		0	0	0	372,697			372,697	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WATERLOO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	2,672,306						2,672,306		E52	2,672,306	122
123	Purchase of land and equipment	2,954						2,954		G52	2,954	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,154,235						1,154,235		E61	1,154,235	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,767,714						2,767,714		E61	2,767,714	127
128	Purchase of land and equipment	5,995						5,995		G61	5,995	128
129	Construction	13,070						13,070		F61	13,070	129
130	Recreation — Current operation	3,021,608						3,021,608		E61	3,021,608	130
131	Purchase of land and equipment	8,036						8,036		G61	8,036	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	50,000						50,000		E03	50,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	827,942						827,942		E61	827,942	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	10,523,860	0		0	0	0	10,523,860			10,523,860	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	960,012						960,012		E89	960,012	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		8,801,572					8,801,572		E50	8,801,572	145
146	Purchase of land and equipment		11,436					11,436		G50	11,436	146
147	Construction		77,181					77,181		F50	77,181	147
148	Planning and zoning — Current operation	536,110						536,110		E29	536,110	148
149	Purchase of land and equipment	35,427						35,427		G29	35,427	149
150	Other community and economic development — Current operation	358,383		89,000				447,383		E89	447,383	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			1,928,508				1,928,508		E89	1,928,508	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,889,932	8,890,189	2,017,508	0	0	0	12,797,629			12,797,629	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WATERLOO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	643,670						643,670		E29	643,670	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	1,139,577						1,139,577		E23	1,139,577	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	58,180						58,180		E89	58,180	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	270,023						270,023		E25	270,023	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	499,158						499,158		E31	499,158	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,677,737						1,677,737		E89	1,677,737	171
172	Other general government — Current operation	1,352,249	21,577					1,373,826		E89	1,373,826	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	5,640,594	21,577	0	0	0	0	5,662,171			5,662,171	176
177	Section G — DEBT SERVICE				17,051,941			17,051,941			17,051,941	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	17,051,941	0	0	17,051,941			17,051,941	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Infrastructure		6,697,230			1,763,128		8,460,358			8,460,358	184
185	Buildings & Improvements		280,307			3,142,813		3,423,120			3,423,120	185
186	Vehicles & Equipment					1,368,352		1,368,352			1,368,352	186
187	Subtotal Regular Capital Projects	0	6,977,537			0	0	13,251,830			13,251,830	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	TIF Districts - Economic Development					7,212,362		7,212,362			7,212,362	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	7,212,362	0	7,212,362			7,212,362	192
193	TOTAL CAPITAL PROJECTS	0	6,977,537	0	0	13,486,655	0	20,464,192			20,464,192	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	50,671,141	39,101,329	2,017,508	17,051,941	13,486,655	0	122,328,574			122,328,574	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WATERLOO		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
197	Section I — BUSINESS TYPE ACTIVITIES											197	
198	Water — Current operation									E91	0	198	
199	Purchase of land and equipment									G91	0	199	
200	Construction									F91	0	200	
201	Sewer and sewage disposal — Current operation							8,791,880		E80	8,791,880	201	
202	Purchase of land and equipment							23,970		G80	23,970	202	
203	Construction							1,151,993		F80	1,151,993	203	
204	Electric — Current operation									E92	0	204	
205	Purchase of land and equipment									G92	0	205	
206	Construction									F92	0	206	
207	Gas Utility — Current operation									E93	0	207	
208	Purchase of land and equipment									G93	0	208	
209	Construction									F93	0	209	
210	Parking — Current operation									E60	0	210	
211	Purchase of land and equipment									G60	0	211	
212	Construction									F60	0	212	
213	Airport — Current operation									E01	0	213	
214	Purchase of land and equipment									G01	0	214	
215	Construction									F01	0	215	
216	Landfill/Garbage — Current operation							3,415,593		E81	3,415,593	216	
217	Purchase of land and equipment							441,505		G81	441,505	217	
218	Construction							15,350		F81	15,350	218	
219	Hospital — Current operation									E36	0	219	
220	Purchase of land and equipment									G36	0	220	
221	Construction									F36	0	221	
222	Transit — Current operation									E94	0	222	
223	Purchase of land and equipment									G94	0	223	
224	Construction									F94	0	224	
225	Cable TV, telephone, Internet — Current operation									E03	0	225	
226	Purchase of land and equipment									G03	0	226	
227	Housing authority — Current operation									E50	0	227	
228	Purchase of land and equipment									G50	0	228	
229	Construction									F50	0	229	
230	Storm water — Current operation									E80	0	230	
231	Purchase of land and equipment									G80	0	231	
232	Construction									F80	0	232	
233												233	
234												234	
235												235	
236												236	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WATERLOO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237		
238	Other business type — Current operation											E89	0	238
239	Purchase of land and equipment											G89	0	239
240	Construction											F89	0	240
241														241
242	Enterprise Debt Service										631,131		631,131	242
243	Enterprise Capital Projects										8,175,828		8,175,828	243
244	Enterprise TIF Capital Projects												0	244
245	Internal service funds — <i>Specify</i>													245
246													0	246
247													0	247
248													0	248
249													0	249
250													0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										22,647,250		22,647,250	251
252														252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	50,671,141	39,101,329	2,017,508	17,051,941	13,486,655	0	122,328,574	22,647,250		144,975,824	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											NE		254
255	Regular transfers out	49,478	6,937,645			43,718		7,030,841	3,864,571		10,895,412	255		
256	Internal TIF loans/repayments and transfers out	89,000		8,385,905				8,474,905			8,474,905	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	138,478	6,937,645	8,385,905	0	43,718	0	15,505,746	3,864,571		19,370,317	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	50,809,619	46,038,974	10,403,413	17,051,941	13,530,373	0	137,834,320	26,511,821		164,346,141	259		
260													260	
261	Ending fund balance June 30, 2016:												261	
262	Governmental:												262	
263	Nonspendable	267,413	289,275					556,688			556,688	263		
264	Restricted	10,545,570	13,497,276	1,960,722	631,543	28,065,593		54,700,704			54,700,704	264		
265	Committed							0			0	265		
266	Assigned	5,088,091	1,872,611	470,932				7,431,634			7,431,634	266		
267	Unassigned	11,403,481	-1,805,501			-1,509,917		8,088,063			8,088,063	267		
268	Total Governmental	27,304,555	13,853,661	2,431,654	631,543	26,555,676	0	70,777,089			70,777,089	268		
269	Proprietary										17,375,157		17,375,157	269
270	Total ending fund balance June 30, 2016	27,304,555	13,853,661	2,431,654	631,543	26,555,676	0	70,777,089	17,375,157		88,152,246	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	78,114,174	59,892,635	12,835,067	17,683,484	40,086,049	0	208,611,409	43,886,978		252,498,387	271		
272													272	

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF WATERLOO									
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																			
Purpose										Amount paid to other local governments										
Correction.....										M05 \$ 0										
Health.....										M32 85,250										
Highways.....										M44 0										
Transit subsidies.....										M94 1,386,874										
Libraries.....										M52 11,379										
Police protection.....										M62 138,723										
Sewerage.....										M80 0										
Sanitation.....										M81 0										
All other.....										M89 \$ 1,735,242										
Part IV	SALARIES AND WAGES																			
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																			
										Amount - Omit cents										
Total salaries and wages paid.....										Z00 \$ 34,941,028										
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																			
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016																
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)												
1. Water utility	19U \$ 765,000	29U \$	39U \$ 765,000	49U \$	49U \$	49U \$ 0	49U \$	191 \$ 22,800												
2. Sewer utility	19U 715,000	29U	39U 575,000	49U	49U	49U 140,000	49U	189 17,413												
3. Electric utility	19U	29U	39U	49U	49U	49U		192												
4. Gas utility	19U	29U	39U	49U	49U	49U		193												
5. Transit-bus	19U	29U	39U	49U	49U	49U		194												
6. Industrial Revenue	19T	24T	34T		44T	44T		189												
7. Mortgage revenue	19T	24T	34T		44T	44T		189												
8. TIF revenue	19U 1,724,860	29U 98,258	39U 144,485	49U	49U 1,678,633	49U	49U	189 81,798												
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189												
9. Corp Purpose	92,740,000	19,665,000	14,225,000	98,180,000				2,717,935												
HUD	19U	29U	39U	49U	49U	49U	49U	189												
10. IDED	81,017	29U	39U 81,017	49U 0	49U	49U	49U	189 5,347												
11.	255,430	29U	39U 0	49U 255,430	49U	49U	49U	189 0												
12.		29U	39U	49U	49U	49U	49U	189												
13.		29U	39U	49U	49U	49U	49U	189												
14.		29U	39U	49U	49U	49U	49U	189												
Total long-term debt	96,281,307	19,763,258	15,790,502	98,435,430	1,678,633	140,000	0	2,845,293												
B. Short-term debt		Amount - Omit cents																		
Outstanding as of JULY 1, 2015		61V \$ 0																		
Outstanding as of JUNE 30, 2016		64V \$ 0																		
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS										Amount - Omit cents									
	Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014										\$ 3,700,186,905 x .05 = \$ 185,009,345									
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016																			
	Amount - Omit cents																			
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)											
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.																				
	W01		W31		W61															
	\$	828,076	\$	33,374,089	0	54,207,339	88,409,504													
REMARKS										V98										
This report is prepared using a modified cash basis (budgetary basis) and therefore, total and investments shown above of \$88,409,504 does not equal fund balance for all funds as reported on Page 1.																				